

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLANDBILL NO. 99-8Introduced by Council President Hirsch at the request of the County ExecutiveLegislative Day No. 99-8 Date March 9, 1999

AN ACT to repeal and reenact, with amendments, Section 123-34, Deferred payment tax installment, of Article I, General Provisions, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to remove the restriction that an individual experiencing financial hardship may apply for a one-time deferred tax payment plan; to change the title of Comptroller to Revenue Collections Supervisor; and generally relating to deferred tax payment plans.

By the Council, March 9, 1999

Introduced, read first time, ordered posted and public hearing scheduled

on: April 13, 1999at: 7:15 p.m.By Order: Mary Kate Hubrig, Acting Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on April 13, 1999, and concluded on, April 13, 1999

James E. Massey Jr., Acting Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1 Section 1. Be It Enacted By The County Council of Harford County, Maryland, that Section 123-
2 34, Deferred payment tax installment, of Article I, General Provisions, of Chapter 123, Finance
3 and Taxation, of the Harford County Code, as amended, be, and it is hereby repealed and
4 reenacted, with amendments, all to read as follows:

5 Chapter 123. Finance and Taxation

6 Article I. General Provisions

7 **§123-34. Deferred payment tax installment.**

8 Any taxpayer experiencing financial hardship may be eligible for a [one-time] deferred
9 payment tax installment and may have his property deferred from the annual tax sale, provided
10 that the property owner meets the minimum requirements for hardship and enters into a written
11 agreement with the county which would specify the terms of payment. The Treasurer shall
12 establish such rules and regulations as are necessary to implement the provisions of this section,
13 including criteria to determine the eligibility and the status of the financial hardship of a taxpayer
14 applying for a deferred payment tax installment. The monthly tax installment payments shall be
15 computed on a basis to ensure that all taxes will be paid by December 1 of the year in which the
16 tax sale would have occurred. To determine financial hardship, the taxpayer shall furnish Harford
17 County with information as to his/her financial resources. The Treasurer or his designee shall
18 approve or disapprove applications for deferred payment tax installments. All installment
19 payments shall be deposited in the proper funds of the county to suitable identifying tax installment
20 accounts. A record of payments shall be kept on installment cards which shall be maintained by
21 the [Comptroller] REVENUE COLLECTIONS SUPERVISOR. All prior taxes must be paid
22 before an installment account can be opened for the current year's taxes. No interest shall be paid
23 by the county on such installment payments, and interest shall continue to accrue on the tax bill.

1 The taxpayer shall be subject to all costs incurred in the delinquent collection of these taxes, and
2 all costs and interest shall continue to occur until the account is paid in full and shall be subject
3 as a lien against the property. In the event that the full amount of the deferred payment is not paid
4 pursuant to the terms of the agreement, the Treasurer shall include the property in the next
5 scheduled tax sale. The provisions of this section do not apply to state taxes.

6 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the
7 date it becomes law.

EFFECTIVE: June 15, 1999

*The Council Administrator does hereby certify that
fifteen (15) copies of this Bill are immediately available for
distribution to the public and the press.*

Mary Kate Heibig

Acting Council Administrator

HARFORD COUNTY BILL NO. 99-8Brief Title) Deferred Payment Tax Installment

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

ENROLLED

James E. Massey Jr.
Council Administrator

Robert S. Wagner
Vice President of the Council

Date April 13, 1999Date April 13 1999

BY THE COUNCIL

Read the third time.

Passed: LSD 99-11

Failed of Passage: _____

By Order

James E. Massey Jr.
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 15th day of April, 1999 at 3:00 p. m.

James E. Massey Jr.
Council Administrator

BY THE EXECUTIVE

James D. Harbison
COUNTY EXECUTIVE

APPROVED: Date April 16, 1999

BY THE COUNCIL

This Bill (No. 99-8), having been approved by the Executive and returned to the Council, becomes law on April 16, 1999.

James E. Massey Jr.
Council Administrator

EFFECTIVE DATE: June 15, 1999